

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

WILLIAM PRAILEAU, D.B.A. WITHOUT
PREJUDICE; KINGDOM OF PRIESTS,

Plaintiffs,

-against-

THE UNITED STATES; INTERNAL
REVENUE SERVICE; NEW YORK STATE
UNIFIED COURT SYSTEM; NEW YORK
STATE DEPARTMENT OF CORRECTIONS
AND COMMUNITY SUPERVISION,

Defendants.

22-CV-8866 (LTS)

ORDER OF DISMISSAL

LAURA TAYLOR SWAIN, Chief United States District Judge:

Plaintiff William Praileau brings this action *pro se*.¹ The complaint was accompanied by only \$400.00 in fees² and was signed “Without Prejudice.” By order dated October 21, 2022, the Court directed Plaintiff, within 30 days, to pay the remaining \$2.00 in fees and to complete, sign in his own name, and submit a declaration stating that he is the Plaintiff who filed this complaint. (ECF 3.) On November 23, 2022, the full \$402.00 in fees was processed by the court’s Finance Department. On December 8, 2022, Plaintiff filed a document labeled “Judicial Notice of Double

¹ The complaint is purported to be brought by two plaintiffs: “William Praileau d.b.a Without Prejudice” and “Kingdom of Priests.” Corporations, nonprofit organization, and other artificial entities cannot proceed *pro se*. *Rowland v. California Men’s Colony, Unit II Men’s Advisory Council*, 506 U.S. 194, 202 (1993) (noting that “lower courts have uniformly held that 28 U.S.C. § 1654, providing that “parties may plead and conduct their own cases personally or by counsel,” does not allow corporations, partnerships, or associations to appear in federal court otherwise than through a licensed attorney”) (citations omitted); *see also Jones v. Niagara Frontier Transp. Auth.*, 722 F.2d 20, 22 (2d Cir. 1983) (noting that “it is established that a corporation, which is an artificial entity that can only act through agents, cannot proceed *pro se*”). Because artificial entities cannot proceed *pro se* and because the complaint appears to have been filed by Praileau, an individual who has filed similar action in other courts, the Court construes the complaint as being filed only by Praileau.

² To proceed with a civil action in this court, a plaintiff must either pay \$402.00 in fees or request authorization to proceed *in forma pauperis* (IFP), that is, without prepayment of fees. *See* 28 U.S.C. §§ 1914, 1915.

Standard For Internal Revenue Service As A Defendant & Exceptional Remedy For Such Circumstances.” (ECF 4.) That document was also signed “Without Prejudice.” By order dated December 8, 2022, the Court noted that Plaintiff had paid the appropriate fees but had still not submitted a declaration as directed in its October 24, 2022, order. (ECF 5.) In light of Plaintiff’s *pro se* status, that order gave Plaintiff an additional 15 days to submit a completed declaration signed in his own name. That order further stated that failure to comply within the time allowed would result in dismissal of the complaint without prejudice to Plaintiff’s refiling the complaint with an original signature. On December 29, 2022, Plaintiff filed a document labeled, “Sua Sponte Alteration of Plaintiff’s Mailing Address By Court Officer(s) Changing Both Jurisdiction and Status of Plaintiff Case.” (ECF 6) (emphasis in original). That document was also signed only by “Without Prejudice.”

Plaintiff has not submitted a completed and signed declaration, or a copy of the complaint signed in his own name. Accordingly, the complaint is dismissed without prejudice to Plaintiff’s refiling the complaint with an original signature. *See* Fed. R. Civ. P. 11(a).

The Court certifies under 28 U.S.C. § 1915(a)(3) that any appeal from this order would not be taken in good faith, and therefore IFP status is denied for the purpose of an appeal. *Cf. Coppededge v. United States*, 369 U.S. 438, 444-45 (1962) (holding that an appellant demonstrates good faith when he seeks review of a nonfrivolous issue).

The Clerk of Court is directed to enter judgment in this action.

SO ORDERED.

Dated: January 27, 2023
New York, New York

/s/ Laura Taylor Swain
LAURA TAYLOR SWAIN
Chief United States District Judge